

**Exhibit C**

**Budget Plan<sup>5</sup>**

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<sup>5</sup> The Budget charts summarize Proskauer's estimated budget plans for the first through fifth interim fee periods, which were drafted based on the foreseeable activities at the time. Actual work performed by Proskauer varied based on actual facts and circumstances that arose during the Debtor's Title III case, including as a result of unanticipated disputes.

PROJECT CATEGORY	TASK CODE				
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	45 – 270	\$33,450 – \$202,240	40.20	\$29,848.10
Legal Research	202	285 – 600	\$208,365 – \$448,685	352.50	\$209,461.70
Hearings and other non-filed communications with the Court	203	140 – 435	\$103,970 – \$324,150	223.80	\$163,878.20
Communications with Claimholders	204	355 – 660	\$268,180 – \$493,180	455.70	\$336,800.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	120 – 390	\$88,780 – \$286,630	148.00	\$108,546.50
Documents Filed on Behalf of the Board	206	1,675 – 2,325	\$1,233,927 – \$1,716,016	1,806.00	\$1,309,970.90
Non-Board Court Filings	207	395 – 780	\$287,065 – \$577,335	480.10	\$348,745.80
Stay Matters	208	10 – 220	\$7,300 – \$164,700	15.10	\$9,439.00
Adversary Proceeding	209	155 – 385	\$113,150 – \$284,710	173.40	\$101,128.80
Analysis and Strategy	210	285 – 675	\$211,570 – \$502,850	429.80	\$309,795.70
Non-Working Travel Time	211	90 – 290	\$70,710 – \$224,610	126.70	\$83,954.10
General Administration	212	495 – 810	\$383,470 – \$619,172	625.60	\$173,395.40

PROJECT CATEGORY	TASK CODE				
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Labor, Pension Matters	213	0 – 195	\$0 – \$146,010	0.00	\$0.00
Legal/Regulatory Matters	214	0 – 190	\$0 – \$142,210	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	3,730 – 4,925	\$2,861,120 – \$3,780,860	4,415.30	\$3,319,085.10
Confirmation	216	480 – 740	\$377,820 – \$574,360	559.80	\$415,420.80
Tax	217	630 – 1,055	\$479,400 – \$800,450	833.70	\$614,129.10
Employment and Fee Applications	218	155 – 375	\$107,647 – \$270,414	170.30	\$59,880.30
Appeal	219	15 – 235	\$11,095 – \$175,560	9.10	\$4,675.00
Fee Applications for Other Parties	220	0 – 90	\$0 – \$68,620	0.00	\$0.00
TOTALS		9,060 – 15,645	\$6,847,019 - \$11,802,762	10,865.10	\$7,598,155.40

<b>PROJECT CATEGORY</b>	<b>TASK CODE</b>				
		<b>EST. HOURS</b>	<b>EST. FEES</b>	<b>HOURS BILLED</b>	<b>FEES SOUGHT</b>
<b>COFINA - BNYM (33260/042 &amp; 33260/942)</b>					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 50	\$0 – \$38,250	0.00	\$0.00
Legal Research	202	0 – 50	\$0 – \$38,250	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 50	\$0 – \$38,250	0.00	\$0.00
Communications with Claimholders	204	0 – 50	\$0 – \$38,250	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 50	\$0 – \$38,250	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 50	\$0 – \$38,250	19.30	\$14,648.70
Non-Board Court Filings	207	0 – 50	\$0 – \$38,250	9.30	\$7,097.70
Stay Matters	208	0 – 50	\$0 – \$38,250	0.00	\$0.00
Adversary Proceeding	209	0 – 50	\$0 – \$38,250	0.00	\$0.00
Analysis and Strategy	210	0 – 50	\$0 – \$38,250	0.00	\$0.00
Non-Working Travel Time	211	0 – 50	\$0 – \$38,250	0.00	\$0.00
General Administration	212	0 – 50	\$0 – \$38,250	1.20	\$320.00
Labor, Pension Matters	213	0 – 50	\$0 – \$38,250	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 50	\$0 – \$38,250	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 50	\$0 – \$38,250	0.00	\$0.00

<b>PROJECT CATEGORY</b>	<b>TASK CODE</b>				
		<b>EST. HOURS</b>	<b>EST. FEES</b>	<b>HOURS BILLED</b>	<b>FEES SOUGHT</b>
<b>COFINA - BNYM (33260/042 &amp; 33260/942)</b>					
Confirmation	216	0 – 50	\$0 – \$38,250	0.00	\$0.00
Tax	217	0 – 50	\$0 – \$38,250	0.00	\$0.00
Employment and Fee Applications	218	0 – 50	\$0 – \$38,250	0.00	\$0.00
Appeal	219	0 – 50	\$0 – \$38,250	0.00	\$0.00
<b>TOTALS</b>		<b>0 – 950</b>	<b>\$0 - \$726,750</b>	<b>29.80</b>	<b>\$22,066.40</b>

PROJECT CATEGORY	TASK CODE				
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
<b>COFINA - Miscellaneous (33260/044 &amp; 33260/944)</b>					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 20	\$0 – \$15,480	2.60	\$2,051.40
Legal Research	202	20 – 50	\$15,780 - \$39,150	26.50	\$20,893.50
Hearings and other non-filed communications with the Court	203	0 – 20	\$0 – \$15,480	0.00	\$0.00
Communications with Claimholders	204	10 – 30	\$7,890 - \$23,370	18.90	\$14,912.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 20	\$0 – \$15,480	0.30	\$236.70
Documents Filed on Behalf of the Board	206	150 – 190	\$118,350 – \$149,610	170.10	\$133,890.90
Non-Board Court Filings	207	0 – 20	\$0 – \$15,480	4.40	\$3,399.60
Stay Matters	208	0 – 20	\$0 – \$15,480	0.00	\$0.00
Adversary Proceeding	209	0 – 20	\$0 – \$15,480	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,480 – \$30,960	31.60	\$24,467.40
Non-Working Travel Time	211	0 – 20	\$0 – \$15,480	0.00	\$0.00
General Administration	212	0 – 20	\$0 – \$15,480	2.90	\$776.00
Labor, Pension Matters	213	0 – 20	\$0 – \$15,480	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 20	\$0 – \$15,480	0.00	\$0.00

PROJECT CATEGORY	TASK CODE				
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
<b>COFINA - Miscellaneous (33260/044 &amp; 33260/944)</b>					
Plan of Adjustment and Disclosure Statement	215	0 – 20	\$0 – \$15,480	1.60	\$1,214.40
Confirmation	216	0 – 20	\$0 – \$15,480	0.00	\$0.00
Tax	217	10 – 30	\$7,890 – \$23,370	13.80	\$10,888.20
Employment and Fee Applications	218	0 – 20	\$0 – \$15,480	0.00	\$0.00
Appeal	219	0 – 20	\$0 – \$15,480	0.00	\$0.00
<b>TOTALS</b>		<b>210 – 620</b>	<b>\$165,390 – \$483,180</b>	<b>272.70</b>	<b>\$212,730.20</b>